

Article - Local Government

[\[Previous\]](#)[\[Next\]](#)

§20–502.

- (a) In this section, “mobile home” means a form of housing that:
 - (1) is commonly known as a trailer or house trailer;
 - (2) is or can be used for residential purposes; and
 - (3)
 - (i) is permanently attached to land; or
 - (ii) is connected to water, gas, electric, or sewage facilities.
- (b) By ordinance, Charles County may impose a tax on the use of a mobile home located in the county.
- (c) The tax authorized under this section does not apply to a mobile home that is:
 - (1) unoccupied;
 - (2) held for sale on a sales lot; or
 - (3) located on property used as a mobile home park.
- (d) The tax authorized under this section may not exceed \$250 each year for each mobile home.
- (e)
 - (1) An owner of property on which a mobile home subject to the tax under this section is located shall pay the tax to the county office that the County Commissioners of Charles County designate by ordinance.
 - (2)
 - (i) If the occupant of a mobile home subject to the tax under this section rents from the property owner the mobile home or the property on which the mobile home is located, the property owner shall collect the tax from the occupant of the mobile home.
 - (ii) The property owner may collect the tax from the occupant under subparagraph (i) of this paragraph as a part of the rental fees.

(iii) If an occupant fails to pay the tax as required under this paragraph, the property owner may exercise any right available to the property owner for nonpayment of rental fees.

(iv) A property owner required to collect the tax from an occupant of a mobile home under subparagraph (i) of this paragraph may be personally liable for the tax collected or required to be collected.

(f) If the county imposes the tax authorized under this section, the county, by ordinance, may provide for:

(1) assessment of the tax as of the date of finality for the real property taxes of the property owner;

(2) maintenance of records relating to the tax and its collection;

(3) pro rata assessment of the tax when a mobile home is occupied less than 12 months per year;

(4) other requirements relating to the administration of the tax; and

(5) penalties for failure to comply with the requirements relating to the tax.

[\[Previous\]](#)[\[Next\]](#)